

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT of PENNSYLVANIA**

In re:	)	
ANGIE D. VALENTIN,	)	CASE No.: 18-17497
DEBTOR	)	
	)	CHAPTER THIRTEEN
ADDRESS:	)	
	)	
4519 HIGBEE STREET	)	
PHILADELPHIA, PA 19135	)	
	)	
LAST FOUR DIGITS OF SSN / ITIN:	)	
	)	
XXX-XX-8481	)	

**NOTICE OF PARTIAL OBJECTION TO CLAIM**

TO: THE CITY OF PHILADELPHIA – LAW TAX & REVENUE UNIT  
C/O MEGAN HARPER  
C/O JOSHUA DOMER, Esq.  
1401 JFK BOULEVARD, FIFTH FLOOR  
PHILADELPHIA, PA 19102-1595

CREDITOR No.: 14321540

THE DEBTOR, **ANGIE VALENTIN** has filed a partial objection to your claim (REGISTER No.: **6-2**) IN THE AMOUNT OF **\$17,202.78** in this bankruptcy case. Your claim may be reduced, modified, or eliminated. You should read these papers carefully and discuss them with your attorney, if you have one.

If you do not want the court to eliminate or change your claim, then on or before \_\_\_\_\_, you or your lawyer must:

File with the court a written response to the objection, explaining your position, at:

900 Market Street, # 400  
Philadelphia, PA 19107

If you mail your response to the court for filing, you must mail it early enough so that the court will receive it on or before the date stated above.

You must also send a copy to: JOSEPH VACCARO, Esq.  
5918 TORRESDALE AVENUE  
PHILADELPHIA, PA 19135

[vaccaroesc@erielawcenter.com](mailto:vaccaroesc@erielawcenter.com)

Attend the hearing on the objection, scheduled to be held on **TUESDAY, MAY 12, 2020**, at **11:00 A.M.** in Courtroom **FOUR**, United States Bankruptcy Court, **900 MARKET STREET, SECOND FLOOR, PHILADELPHIA, PA 19107.**

If you or your attorney do not take these steps, the court may decide that you do not oppose the objection to your claim.

Date: MARCH 31, 2020

RESPECTFULLY SUBMITTED,

/S/ Joseph Vaccaro

JOSEPH VACCARO, Esq.

ATTORNEY ID: 83366

5918 TORRESDALE AVENUE

PHILADELPHIA, PA 19135

TEL: (215) 527 – 0887

FAX: (215) 533 – 5353

E-MAIL: [vaccaroesc@erielawcenter.com](mailto:vaccaroesc@erielawcenter.com)

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XXX-XX-8481	)	

**ORDER**

AND NOW, this \_\_\_\_\_ day of \_\_\_\_\_, 2020, upon consideration of the Debtor's **NOTICE OF PARTIAL OBJECTION TO CLAIM** with supporting Documents and any response thereto, it is hereby ORDERED and DECREED that said Objections are SUSTAINED. The City of Philadelphia's Claims, totaling \$17,202.78 Register 6-2, are hereby reduced to \$2,500.00.

BY THE COURT:

Hon. ASHLEY M. CHAN, U.S.B.J.

**UNITED STATES BANKRUPTCY COURT  
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**PARTIAL OBJECTION TO CLAIM**

TO: THE CITY OF PHILADELPHIA – LAW TAX & REVENUE UNIT  
C/O MEGAN HARPER  
C/O JOSHUA DOMER, Esq.  
1401 JFK BOULEVARD, FIFTH FLOOR  
PHILADELPHIA, PA 19102-1595

CREDITOR No.: 14321540

Debtor, Angie D. Valentin, through her attorney respectfully files this Partial Objection to the City's Claim (REGISTER No.: 6-2) IN THE AMOUNT OF \$17,202.78. The \$17,202.78 figure is the sum of several smaller claims, allegedly accrued from 2002 through 2013. In support thereof, the Debtor respectfully avers as follows:

1. The City breaks down its claim in pertinent part as follows:

**SECURED CLAIMS**

Line item	PERIOD/YEAR	TAX TYPE	TAX PRINCIPAL	INTEREST	PENALTY	OTHER	JUDGMENT AMOUNT	TOTALS	COMMENTS
A	Jun. 17, 2010	NET PROFITS TAX					\$5,086.50	\$5,086.50	CE-09-12-73-0852
B	Mar. 03, 2010	BUSINESS INCOME RETURNS					\$5,086.50	\$5,086.50	CE-09-12-73-1307
C	Nov. 23, 2010	L&I FINE					2,500.00	\$2,500.00	CE-10-09-32-0232
D	Sept. 12, 2013	L&I FINE	\$350.75	\$115.50				\$ 466.25	
							<b>TOTAL SECURED CLAIMS</b>	<b><u>\$13,139.25</u></b>	



## GENERAL UNSECURED CLAIMS

Line item	PERIOD/YEAR	TAX TYPE	TAX PRINCIPAL	INTEREST	PENALTY	OTHER	JUDGMENT AMOUNT	TOTALS	COMMENTS
E	QUARTER ENDING DEC. 31, 2008	EARNINGS	\$27.00	\$22.68	\$42.68			\$ 92.54	
F	ENDING DEC. 31, 2006	BUSINESS INCOME RETURNS	\$635.96	\$711.38	\$1,251.92			\$2,599.26	
G	ENDING DEC. 31, 2002	NET PROFITS TAX	\$94.00	\$146.62	\$233.83			\$ 474.45	
H	ENDING DEC. 31, 2003	NET PROFITS TAX	\$85.00	\$122.39	\$198.69			\$ 406.08	
I	ENDING DEC. 31, 2005	NET PROFITS TAX	\$56.00	\$67.19	\$114.10			\$ 237.29	
J	ENDING DEC. 31, 2006	NET PROFITS TAX	\$64.00	\$69.11	\$120.80			\$ 253.91	
							<b>GENERAL UNSECURED CLAIMS</b>	<b><u>\$ 4,063.53</u></b>	
							<b>TOTAL CLAIM</b>	<b><u>\$17,202.78</u></b>	

2. A copy of the City's Proof of Claim is attached hereto as Exhibit One; and the City's break-down is on page four thereto.

3. In response to the City's earlier Proof of Claim (Register 6-1) for \$57,434.79, on June 26, 2019 Debtor submitted to the City of Philadelphia the following tax returns: 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, & 2017 BUSINESS PRIVILEGE TAX returns & 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, & 2017 NET PROFITS TAX returns. A copy of the e-mail to the City's attorney sending the tax returns is attached hereto as Exhibit Two.

4. All of the aforementioned returns demonstrated zero taxable income and zero tax due.

5. With respect to the line item A, claiming \$5,086.50,

- a. On or about December 22, 2009, the City filed a Code Enforcement Civil Complaint with the Honorable Philadelphia Municipal Court, alleging that the Debtor failed to file a 2007 Net Profits Tax Return, due on April 15, 2008.
  - b. That case was assigned the following docket number: CE-09-12-73-0852; and it was initially scheduled for a hearing on February 23, 2010.
  - c. After two continuances, on or about June 17, 2010, Judgment by Default was entered in favor of the City and against the Debtor in the amount of \$5,000.00 plus \$86.50 court costs, for a total of \$5,086.50.
  - d. The Debtor provided the City the 2007 Net Profits Tax return, which demonstrates zero taxable income and thus zero tax due.
  - e. Thus, the Debtor respectfully avers that there is no basis for any judgment or claim in favor of the City and against the Debtor.
  - f. The debtor will be in the process of filing a Petition to Open with the Philadelphia Municipal Court, seeking to strike, open, or otherwise vacate the judgment.
  - g. Thus, the Debtor respectfully avers that City's Claim of \$17,202.78 must be reduced by \$5,086.50.
  - h. A copy of the Dockets and the Complaint pertaining to that action are attached hereto as Exhibit Three.
6. With respect to line item B, claiming \$5,086.50,
  - a. On or about December 22, 2009, the City filed a Code Enforcement Civil Complaint with the Honorable Philadelphia Municipal Court, alleging that the

Debtor failed to file a 2007 Business Privilege Tax Return, due on April 15, 2008.

- b. That case was assigned the following docket number: CE-09-12-73-1307; and it was scheduled for a hearing on March 03, 2010.
- c. On or about March 03, 2010, Judgment by Default was entered in favor of the City and against the Debtor in the amount of \$5,000.00 plus \$86.50 court costs, for a total of \$5,086.50.
- d. The Debtor provided the City with the 2007 Business Privilege Tax Return, which demonstrates zero taxable income and thus zero tax due.
- e. Thus, the Debtor respectfully avers that there is no basis for any judgment or claim in favor of the City and against the Debtor.
- f. The debtor will be in the process of filing a Petition to Open with the Philadelphia Municipal Court, seeking to strike, open, or otherwise vacate the judgment.
- g. Thus the Debtor respectfully avers that the City's Claim of \$17,202.78 must be reduced by \$5,086.50.
- h. A copy of the dockets & the Complaint pertaining to that action are attached hereto as Exhibit Four.

7. With respect to line item C, claiming \$2,500.00, the Debtor has admitted to that claim (for building code violations at her property at 1431 Church Street, Municipal Court Docket No.: CE-10-09-32-0232), as the Debtor has placed that claim on her Bankruptcy filing Schedule D; and Debtor has accounted for this obligation in her Chapter 13 plan. Of note, the Debtor has also placed in her Bankruptcy filings and accounted for in her Chapter 13 plan

another Court of Common Pleas (May Term, 2011, No.: 30190) judgment in the City's favor for \$1,208.98 (Claim for unpaid gas service), which the City has not accounted for in its Statement of Claim.

8. Line item D, the City's Claim for \$466.25, located on page five of the City's Statement of Claim, appears to be a fine for the Debtor's alleged failure to clean up and remove rubbish in front of her home on September 12, 2013, contrary the Code's requirements. With respect to that line item, the Debtor respectfully avers that she never received that purported violation or fine or any notice thereof. Furthermore, the Debtor respectfully submits that the two year Statute of Limitations has passed with respect to this alleged claim. 42 Pa.C.S.A. 5524(5) provides for a two year statute of limitations for an action upon a statute for a civil penalty or forfeiture. This purported claim falls in that category as it relates to a civil penalty for the Debtor's alleged failure to comply with the municipal code's requirements to keep property clean. Thus, the City's claim for \$466.25 would be barred by the Statute of Limitations.

9. Thus, the Debtor respectfully avers that the City's Claim of \$17,202.78 must be reduced by \$466.25.

10. Line items E through J purport to be claims for unpaid taxes:

- a. Line Item E purports to be for unpaid Fourth Quarter of 2008 earnings taxes in the amount of \$27.00, plus interest in the amount of \$22.68, plus penalty in the amount of \$42.86, totaling \$92.54;
- b. Line Item F purports to be for unpaid 2006 Business Income Taxes in the amount of \$635.96, plus interest in the amount of \$711.38, plus penalty in the amount of \$1,251.92, totaling \$2,599.26;

- c. Line Item G purports to be for unpaid 2002 Net Profits Taxes in the amount of \$94.00, plus interest in the amount of \$146.62, plus penalty in the amount of \$233.83, totaling \$474.45;
- d. Line Item H purports to be for unpaid 2003 Net Profits Taxes in the amount of \$85.00, plus interest in the amount of \$122.39, plus penalty in the amount of \$198.69, totaling \$406.08;
- e. Line Item I purports to be for unpaid 2005 Net Profits Taxes in the amount of \$56.00, plus interest in the amount of \$67.19, plus penalty in the amount of \$114.10, totaling \$237.29; &
- f. Line Item J purports to be for unpaid 2006 Net Profits Taxes in the amount of \$64.00, plus interest in the amount of \$69.11, plus penalty in the amount of \$120.80, totaling \$253.91.

11. Further investigation of the Philadelphia Municipal Court civil dockets reveals that on March 25, 2014, the City of Philadelphia, by its attorney, Marco A. Muniz, filed a Complaint against the Debtor, alleging unpaid taxes in pertinent part as follows:

TYPE	PERIOD	PRINCIPAL	INTEREST	PENALTY
EARNINGS TAX	12/31/2008	\$27.00	\$15.73	\$24.30
NET PROFITS TAX	12/31/2002	\$94.00	\$122.43	\$169.21
NET PROFITS TAX	12/31/2003	\$85.00	\$100.51	\$140.25
NET PROFITS TAX	12/31/2005	\$56.00	\$52.78	\$75.60
NET PROFITS TAX	12/31/2006	\$64.00	\$52.64	\$76.80
BUSINESS INCOME RETURNS	12/31/2006	\$1,047.00	\$861.14	\$1,256.40

12. The Municipal Court assigned Docket No.: CE-14-03-75-0039 to the case; and it scheduled a hearing for May 12, 2014.

13. The Dockets reveal that the City of Philadelphia did not effectuate service of process against the Debtor for that case.

14. Accordingly, on May 12, 2014, the Court dismissed the case without prejudice due to the lack of service.

15. For the next four years (Debtor filed this Bankruptcy in 2018), the City took no other actions to effectuate service of process upon the Debtor or to otherwise re-list the matter in the Municipal Court for a hearing on the merits of the City's allegations.

16. A copy of the dockets, the Complaint, the Affidavit (of non-service) are attached hereto as Exhibit Five.

17. The taxes for the period ending December 31, 2002 were due no later than April 15, 2003. Yet the City filed its suit for these allegedly unpaid taxes on March 25, 2014, more than six years after they allegedly became due.

18. The taxes for the period ending December 31, 2003 were due no later than April 15, 2004. Yet the City filed its suit for these allegedly unpaid taxes on March 25, 2014, more than six years after they allegedly became due.

19. The taxes for the period ending December 31, 2005 were due no later than April 17, 2006. Yet the City filed its suit for these allegedly unpaid taxes on March 25, 2014, more than six years after they allegedly became due.

20. The taxes for the period ending December 31, 2006 were due no later than April 16, 2007. Yet the City filed its suit for these allegedly unpaid taxes on March 25, 2014, more than six years after they allegedly became due.

21. Also, the City has not taken any action to proceed with the March 25, 2014 lawsuit, such as serving the Debtor with process and re-listing it for a hearing on the merits.

22. Debtor respectfully avers that the City's claims for allegedly unpaid taxes for 2002, 2003, 2005, and 2006 are barred by the City's statute of limitations.

23. Section 19-510. Of the Philadelphia Code provides for a Six Year Statute of Limitations on Actions to Collect Taxes:

**§ 19-510. Limitations of Actions to Recover Tax.**

(1) Subject to the limitations on assessment in Section 19-510A, any suit to recover any tax authorized or imposed by this Title, other than real estate taxes, and personal property taxes not imposed under § 19-1102, shall be begun within 6 years after such tax is due or within 6 years after a return or a report has been filed, whichever date is later, but this limitation shall not apply in the following cases:

- (a) where the taxpayer has failed to file the return or report required under the provisions of this Title;
- (b) where an examination of a return or report filed by the taxpayer and of other evidence relating to such return or report in the possession of the Revenue Commissioner reveals a fraudulent evasion of taxes or a substantial understatement of gross income, net profits, gross receipts, or any other receipt of income, moneys or funds in any such return or report, except with respect to any understatement the position for

which was adequately disclosed, as provided by subsection (2)(b) of Section 19-510A;

- (c) where the taxpayer has collected or withheld tax funds or moneys of any nature or description under this Title as agent of or trustee for the City or the School District of Philadelphia, and has failed, neglected or refused to pay the amount so collected or so withheld to the City or the School District of Philadelphia.

See Exhibit Six.

24. With respect to the exception in sub-section (a), the City has not alleged that the Debtor has failed to file the returns in question; however, because the City has placed specific amounts of tax due, the Debtor may have filed the returns in question without making the payment. However, after a diligent search through her records, the Debtor is unable to locate the tax returns in question. Debtor respectfully requests that the City produce the filed tax returns in question.

25. With respect to the exception in sub-section (b), the City has not alleged that Debtor has fraudulently evaded her taxes or substantially understated her income, profits, receipts, etc...

26. With respect to the exception in sub-section (c), the City has not alleged that the Debtor has collected or withheld tax funds or moneys as agent of or trustee for the City or the School District.

27. The City's suit with respect to the allegedly unpaid taxes in Line Items F through J, docketed as CE-14-03-75-0039, are time barred by the City's own Statute of Limitations: 19-510 & 19-510A of the City's Code.



28. Because the City has not filed suit for the allegedly unpaid taxes in Line Items F through J within the six years required by the Statute of Limitations, the City has no claim to these amounts.

29. The City has forfeited its rights to claim these taxes from the Debtor.

30. The Debtor respectfully denies owing the City the amounts it claims.

31. Thus, the City's Claim must be reduced by \$4,063.53.

32. Debtor also respectfully requests leave to engage in discovery, including but not limited to the taking of depositions with respect to the City's Statement of Claim and these Objections.

WHEREFORE, in light of the foregoing, Debtor respectfully requests that this Honorable Court sustain the instant Objections and enter the attached proposed Order.

Date: MARCH 31, 2020

RESPECTFULLY SUBMITTED,

/S/ Joseph Vaccaro

JOSEPH VACCARO, Esq.

ATTORNEY ID: 83366

5918 TORRESDALE AVENUE

PHILADELPHIA, PA 19135

TEL: (215) 527 – 0887

FAX: (215) 533 – 5353

E-MAIL: [vaccaroesc@erielawcenter.com](mailto:vaccaroesc@erielawcenter.com)

**UNITED STATES BANKRUPTCY COURT  
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PHILADELPHIA, PA 19135	)	
	)	
LAST FOUR DIGITS OF SSN / ITIN:	)	
	)	
XXX-XX-8481	)	

**CERTIFICATE OF SERVICE**

It is hereby Certified that a True & Correct Copy of the within

**NOTICE OF PARTIAL OBJECTION TO CLAIM**

with supporting Documents was served upon:

THE CITY OF PHILADELPHIA – LAW TAX & REVENUE UNIT  
C/O MEGAN HARPER  
C/O JOSHUA DOMER, Esq.  
1401 JFK BOULEVARD, FIFTH FLOOR  
PHILADELPHIA, PA 19102-1595

today, via the Court's Electronic Filing System & electronic mail:

[megan.harper@phila.gov](mailto:megan.harper@phila.gov)  
[joshua.domer@phila.gov](mailto:joshua.domer@phila.gov)  
[karena.blaylock@phila.gov](mailto:karena.blaylock@phila.gov)

Date: MARCH 31, 2020

RESPECTFULLY SUBMITTED,  
/S/ Joseph Vaccaro  
JOSEPH VACCARO, Esq.  
ATTORNEY ID: 83366  
5918 TORRESDALE AVENUE  
PHILADELPHIA, PA 19135

TEL: (215) 527 – 0887  
FAX: (215) 533 – 5353  
E-MAIL: [vaccaro.esq@erielawcenter.com](mailto:vaccaro.esq@erielawcenter.com)

# **EXHIBIT ONE**

## Fill in this information to identify the case:

Debtor 1 Angie D. Valentin

Debtor 2 \_\_\_\_\_  
(Spouse, if filing)

United States Bankruptcy Court for the: Eastern District of Pennsylvania

Case number 18-17497

## Official Form 410

## Proof of Claim

04/16

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

## Part 1: Identify the Claim

1. Who is the current creditor?	<u>City of Philadelphia/School District of Philadelphia</u> Name of the current creditor (the person or entity to be paid for this claim)	
	Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	<b>Where should notices to the creditor be sent?</b>  <u>City of Philadelphia Law Tax &amp; Revenue Unit</u> Name <u>1401 JFK Blvd, 5th Floor</u> Number Street <u>Philadelphia PA 19102</u> City State ZIP Code Contact phone <u>215-686-0503</u> Contact email <u>Megan.Harper@phila.gov</u>	<b>Where should payments to the creditor be sent? (if different)</b>  Name _____ Number Street _____ City State ZIP Code _____ Contact phone _____ Contact email _____
Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____		
4. Does this claim amend one already filed?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Claim number on court claims registry (if known) <u>6-1</u>	
		Filed on <u>05/07/2019</u> MM / DD / YYYY
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

6. Do you have any number you use to identify the debtor? ☐ No ☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: 8 4 8 1

7. How much is the claim? \$ \$17,202.78 Does this amount include interest or other charges? ☐ No ☒ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.  
Municipal Claim

9. Is all or part of the claim secured? ☐ No ☒ Yes. The claim is secured by a lien on property.  
**Nature of property:**  
☒ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.  
☐ Motor vehicle  
☐ Other. Describe: See Attached  
**Basis for perfection:** \_\_\_\_\_  
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  
**Value of property:** \$ 128,400.00  
**Amount of the claim that is secured:** \$ 13,139.25  
**Amount of the claim that is unsecured:** \$ \_\_\_\_\_ (The sum of the secured and unsecured amounts should match the amount in line 7.)  
**Amount necessary to cure any default as of the date of the petition:** \$ 13,139.25  
**Annual Interest Rate [Real Estate]** (when case was filed) \_\_\_\_\_ %  
**Annual Interest Rate [Judgments]** (when case was filed) 6 %  
☒ Fixed  
☐ Variable

10. Is this claim based on a lease? ☒ No ☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ \_\_\_\_\_

11. Is this claim subject to a right of setoff? ☒ No ☐ Yes. Identify the property: \_\_\_\_\_

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☒ No

☐ Yes. Check one:

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

Amount entitled to priority

\$ \_\_\_\_\_

☐ Up to \$2,850\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ \_\_\_\_\_

☐ Wages, salaries, or commissions (up to \$12,850\*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ \_\_\_\_\_

☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ \_\_\_\_\_

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ \_\_\_\_\_

☐ Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.

\$ \_\_\_\_\_

\* Amounts are subject to adjustment on 4/01/19 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☐ I am the creditor.

☒ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 08/05/2019  
MM / DD / YYYY

/s/ Megan N. Harper

Signature

Print the name of the person who is completing and signing this claim:

Name Megan N. Harper  
First name Middle name Last name

Title Deputy City Solicitor

Company City of Philadelphia Law Tax & Revenue Unit  
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 1401 JFK Blvd, 5th Floor  
Number Street

Philadelphia PA 19102  
City State ZIP Code

Contact phone 215-686-0503 Email Megan.Harper@Phila.gov

[illegible]

---

LANA870	CITY OF PHILADELPHIA	04/29/19
A130	AGENCY RECEIVABLES	11:27 AM
	INQUIRE BILL	

---

ANGIE VALENTIN	04519 HIGBEE ST	
STREET CODE.: 42440	HOUSE NUMBER: 04519	BILL NUMBER.: 22401779
ACTIVITY DATE.....: 10/2013		PRINCIPAL DUE.: 350.75
AGENCY TYPE.....: L LICENSES & INSPECTION		INTEREST DUE.: 115.50
WORK DESCRIPTION....: 58 CLIP PROGRAM		LIEN DUE.....:
BILL DATE.....: 10/18/2013		OTHER DUE.....:
WORK COMPLETION DATE: 10/18/2013		TOTAL DUE.....: 466.25
VIOLATION DATE.....: 09/12/2013		PRINCIPAL PAID:
LIEN CODE.....: C06		INTEREST PAID.:
CLEAN UP AND REMOVE RUBBISH		LIEN PAID.....:
BATCH NUMBER.....: 13274		OTHER PAID....:
B OF R NUMBER.....: 411132000		TOTAL PAID....:
LIEN NUMBER.....: 13110436		COLLECTION STATUS:
HOUSE SUFFIX.....:	HOUSE OVERFLOW.....:	
BILL TYPE.....: P	ADDITIONAL ADDRESS INFO?	
UPDATE INFO.....: 11/13/2013 11:12AM RTAGR520		

---

PF1=HELP PF4=COMMENTS PF5=REFER HIST	PF12=EXIT
BILL RECORD FOUND FOR BOFR NUMBER: 411132000	



**PHILADELPHIA MUNICIPAL COURT**  
**FIRST JUDICIAL DISTRICT OF PENNSYLVANIA**

34 South 11th Street, Philadelphia, PA. 19107

Marsha H. Neifield, President Judge

Patricia R. McDermott, Deputy Court Administrator

**CODE ENFORCEMENT COMPLAINT**

# CE-10-09-32-0232

City of Philadelphia: Department of Licenses and Inspections 1401 JFK Blvd., 11th Floor Code Enforcement Unit Philadelphia, PA 19102  <i>Plaintiff</i>	ANGIE VALENTIN 4519 HIGBEE STREET PHILADELPHIA, PA 19135  <i>Defendant(s)</i>
NON HAZARDOUS    L    244379	

The within-named defendant(s) is (are) in violation of the code (s) or ordinance(s) of the City of Philadelphia or statute(s) of Commonwealth of Pennsylvania as listed below. Request is made for imposition of penalties or fines as provided by law.

**DESCRIPTION OR NATURE OF VIOLATION**

Violation Premises: 01431 CHURCH ST 0000000  
FC-908.7/1      Carbon monoxide detectors are not installed as required in this property.  
PM-305.3/1      Walls, floors and ceilings must be maintained substantially rodent proof. All interior surfaces, including windows and doors, must be maintained in good, clean and sanitary condition. Peeling paint, cracked or loose plaster, decayed wood, and other defective surface conditions must be corrected. (See PM-305.3) hole in front of front door, right wall next to front window living rm, holes under stairwell. holes around kitchen and bathroom floor. repair hole front bedrm under heater and closet. repair hole in 2nd fl bathrm under sink.  
( more )

**Summons to the Defendant**

You are hereby ordered to appear at a  
Hearing scheduled as follows:

**Citation al Demandado**

Por la presenta, Usted esta dirijido a presentarse

A la siguiente:

34 South 11th Street  
Philadelphia, PA 19107  
Hearing Room: 4G

November 23rd, 2010  
09:00 AM

**WHEREFORE,** the City of Philadelphia

requests this Court enter a fine jointly and severally  
against each defendant in the

Judgment amount and court costs will  
be determined at time of hearing.

Amount Due	\$
Court Costs	\$ _____
<b>TOTAL CLAIMED</b>	<b>\$</b>

Date Filed: 09/20/2010

I, the undersigned, verify and depose that the facts set forth in this Complaint are true and correct and acknowledge that I am subject to the penalties of 18 P.S. 4904 relating to Unsworn Falsification to Authorities.

City of Philadelphia: Department of  
Licenses and Inspections

Signature Plaintiff/Attorney

Attorney # \_\_\_\_\_

Address &  
Phone

1401 JFK Blvd., 11th Floor Code Enforcement Unit  
Philadelphia, PA 19102  
Contact: C. Y. Henry, Acting Manager 215-686-2414 or  
215-686-2415

CITY SOLICITOR – SHELLEY R SMITH

NOTICE TO THE DEFENDANT, YOU HAVE BEEN  
SUED IN COURT. PLEASE SEE ATTACHED NOTICES.

AVISO AL DEMANDADO LE HAN DEMANDADO EN  
CORTE. VEA POR FAVOR LOS AVISOS ASOCIADOS.

To resolve this matter without appearing in court, contact the attorney shown above immediately.

**PHILADELPHIA MUNICIPAL COURT**  
**FIRST JUDICIAL DISTRICT OF PENNSYLVANIA**

34 South 11th Street, Philadelphia, PA. 19107

Marsha H. Neifield, President Judge

Patricia R. McDermott, Deputy Court Administrator

**CODE ENFORCEMENT COMPLAINT**

# CE-10-09-32-0232

City of Philadelphia: Department of Licenses and Inspections 1401 JFK Blvd., 11th Floor Code Enforcement Unit Philadelphia, PA 19102  <i>Plaintiff</i>	ANGIE VALENTIN 4519 HIGBEE STREET PHILADELPHIA, PA 19135  <i>Defendant(s)</i>
NON HAZARDOUS    L    244379	

The within-named defendant(s) is (are) in violation of the code (s) or ordinance(s) of the City of Philadelphia or statute(s) of Commonwealth of Pennsylvania as listed below. Request is made for imposition of penalties or fines as provided by law.

**DESCRIPTION OR NATURE OF VIOLATION**

	@throughout
PM-304.8/18	The frame of the exterior door must be repaired or replaced. (See PM-304.8) repair front and rear door frame @front and rear door
PM-305.3/3	The ceiling must be repaired and maintained in good, clean and sanitary condition. (See PM-305.3) leak from upstairs bathroom. kitchen ceiling repair @1st fl
PM-405.3/1	All plumbing fixtures must be properly installed with adequate clearances for usage and cleaning and be maintained in a safe, sanitary and functional condition, free from obstructions, leaks and defects.
PM-305.3/2	The floor must be repaired and made smooth, clean and tight. (See PM-305.3) repair floor tiles @kitchen
PM-304.8/1	Every window, door and frame must be kept in sound condition, good repair, weather tight and free of broken glazing. (See PM-304.8) repair kitchen windows. one is broken, the other does not have a storm window @kitchen
PM-405.3/19	The defective toilet must be repaired or replaced. (See PM-405.3) both toilets have pressure problem they do not flush @both bathrm
PM-305.2/3	The handrail must be repaired. (See PM-305.2) @repair handrail
PM-305.4/2	The door(s) must be repaired or replaced. (See PM-305.4) repair or install bedrm door @front and rear bedrm
PM-305.4/4	The door knob must be repaired or replaced. (See PM-305.4) @front bedrm
PM-405.1/5	Every bathroom and toilet room floor surface must be constructed and maintained so as to be substantially impervious to water and so as to permit such floor to be easily kept in a clean and sanitary condition.
PM-405.3/17	The washbasin faucets must be repaired or replaced. (See PM-405.3.) tub @2nd fl bath

## PHILADELPHIA MUNICIPAL COURT

## FIRST JUDICIAL DISTRICT OF PENNSYLVANIA

34 South 11th Street, Philadelphia, PA. 19107

Marsha H. Neifield, President Judge

Patricia R. McDermott, Deputy Court Administrator



# CE-10-09-32-0232

City of Philadelphia: Department of Licenses and Inspections 1401 JFK Blvd., 11th Floor Code Enforcement Unit Philadelphia, PA 19102	ANGIE VALENTIN 4519 HIGBEE STREET PHILADELPHIA, PA 19135
<i>Plaintiff</i>	<i>Defendant(s)</i>

City of Philadelphia: Department of Licenses and Inspections

1401 JFK Blvd., 11th Floor Code Enforcement Unit  
Philadelphia, PA 19102

Plaintiff/Attorney

Attorney # \_\_\_\_\_

Address &  
Phone

## ORDER

AND NOW, to wit this 23rd day of November, 2010, upon consideration of the above captioned complaint, it is hereby ordered and decreed that the above captioned case be marked as follows:

Judgment for Plaintiff by Default. Judgment in the amount of \$2,500.00, plus \$0.00 Costs.

BY THE COURT:

S.E.

J.



Document Page 24 of 55  
**PHILADELPHIA MUNICIPAL COURT**

Office of the Deputy Court Administrator  
34 South 11th Street, Philadelphia, PA. 19107  
215-686-2910  
11/23/2010

Marsha H. Neifield  
President Judge

Patricia R. McDermott  
Deputy Court Administrator

City of Philadelphia: Department of  
Licenses and Inspections

Plaintiff

Date of Judgment: 11/23/2010  
Claim No: CE-10-09-32-0232  
Prop. At: 01431 CHURCH ST 0000000

vs.

ANGIE VALENTIN  
4519 HIGBEE STREET  
PHILADELPHIA, PA 19135

Defendant

Hearing Date Was: 11/23/2010  
Fine/Cost: \$2,500.00  
Total Jdgmt Amt Due: \$2,500.00

**NOTICE OF JUDGMENT**

Pursuant to Rule 122, you are hereby notified that a judgment has been entered against you, as Defendant, in the above matter.

Upon Payment to the Plaintiff of the above judgment amount, an Order To Satisfy will be filed by the Plaintiff and the judgment will be satisfied on the record.

Your check or money-order, made payable to the City of Philadelphia, can be mailed, along with this notice directly to: City of Philadelphia, Law Department, Code Enforcement Unit, One Parkway, 1515 Arch Street, 15<sup>th</sup> Floor, Philadelphia, PA 19102.

Unless the above judgment amount is paid within 30 days from the date hereof, further legal action for collection may be taken with additional costs, chargeable against you.

Patricia R. McDermott  
Deputy Court Administrator

\*

34 South 11th Street, Philadelphia, PA. 19107

Patricia R. McDermott, Deputy Court Administrator

# CE-09-12-73-1307

The within-named defendant(s) is (are) in violation of the code (s) or ordinance(s) of the City of Philadelphia or statute(s) of Commonwealth of Pennsylvania as listed below. Request is made for imposition of penalties or fines as provided by law.

19-509(e)	ANY PERSON WHO FAILS OR REFUSES TO FILE TAX RETURN(S) OR PAY TAX TIMELY, IS SUBJECT TO A FINE OF \$300.00 FOR EACH OFFENSE TOGETHER WITH COSTS AND A SEPARATE OFFENSE SHALL BE DEEMED TO OCCUR ON THE FIRST DAY OF EACH MONTH THAT CONDUCT DESCRIBED HEREIN CONTINUES
19-2600	2007 BUSINESS PRIVILEGE TAX RETURN DUE April 15, 2008

**To resolve this matter without appearing in court, contact the attorney shown above immediately.**

## PHILADELPHIA MUNICIPAL COURT

## FIRST JUDICIAL DISTRICT OF PENNSYLVANIA

34 South 11th Street, Philadelphia, PA. 19107

Marsha H. Neifield, President Judge

Patricia R. McDermott, Deputy Court Administrator



# CE-09-12-73-1307

City of Philadelphia 1515 Arch Street Law Department, 15th Floor Philadelphia, PA 19102	VALENTIN ANGIE 4519 HIGBEE ST PHILA, PA 19135
<i>Plaintiff</i>	<i>Defendant(s)</i>

Marco A Muniz

1515 Arch St., 15th Floor One Parkway Bldg  
Philadelphia, PA 19102  
215.683.5173

Plaintiff/Attorney

Attorney # 081300

Address &  
Phone

## ORDER

AND NOW, to wit this 3rd day of March, 2010, upon consideration of the above captioned complaint, it is hereby ordered and decreed that the above captioned case be marked as follows:

Judgment for Plaintiff by Default. Judgment in the amount of \$5,000.00, plus \$86.50 Costs.

BY THE COURT:

S.E.

J.



Document Page 27 of 55  
**PHILADELPHIA MUNICIPAL COURT**

Office of the Deputy Court Administrator  
 34 South 11th Street, Philadelphia, PA. 19107  
 215-686-2910  
 03/03/2010

Marsha H. Neifield  
 President Judge

Patricia R. McDermott  
 Deputy Court Administrator

City of Philadelphia

Plaintiff

Date of Judgment:

03/03/2010

Claim No:

CE-09-12-73-1307

**vs.**  
 VALENTIN ANGIE  
 4519 HIGBEE ST

Defendant

Hearing Date Was:

03/03/2010

Fine/Cost:

\$5,086.50

Total Amount Due:

\$5,086.50

PHILA, PA 19135

**NOTICE OF JUDGMENT AND FINE**

Pursuant to Rule 122, you are hereby notified that a judgment including a fine has been entered against you. The subject matter of this fine is that you failed to file Business Tax Return(s) with the City of Philadelphia.

To avoid further legal action which may result in additional costs to you, and to have this case closed, within 30 days from the date hereof you must hand deliver to the Law Department Non-Filer Unit, One Parkway, 1515 Arch Street, 15<sup>th</sup> floor, Philadelphia, PA 19102:

1. The completed tax returns which are the subject matter of this lawsuit and
2. A check or money order made payable to the City of Philadelphia in the total amount due set forth above and
3. A copy of this notice.

To assure proper credit to your account and avoid collection procedure, do not mail either the returns or your check or money order. They must be hand delivered.

If you have any questions concerning the above, please contact the City of Philadelphia, Law Department, Non-Filer Unit at 215-683-5268/5269.

Patricia R. McDermott  
 Deputy Court Administrator

\*



**THE PHILADELPHIA MUNICIPAL COURT  
JUDGMENTS & PETITIONS UNIT**

**ROOM 1003, 1339 Chestnut Street, 10th Floor, Philadelphia, PA 19107  
215-686-7989**

Marsha H. Neifield, President Judge  
**PRESIDENT JUDGE**

**CLAIM NO.** CE-09-12-73-1307

City of Philadelphia  
1515 Arch Street Law Department, 15th Floor  
Philadelphia, PA 19102

PLAINTIFF(S)

VALENTIN ANGIE  
4519 HIGBEE ST  
PHILA, PA 19135

DEFENDANT(S)

TERRE-TENANT(S)

**WRIT OF REVIVAL**

**(1) You are notified that the Plaintiff(s) has (have) commenced a proceeding to revive and continue the lien of the judgment in the above entitled cause.**

**(2) The Plaintiff(s) claims (claim) that the amount due and unpaid is \$ 5000.00 with interest from 03/03/2010.**

**(3) You are required within twenty (20) days after service of this writ to file an answer or otherwise plead to this writ. If you fail to do so judgment of revival will be entered.**

**Office of Judicial Records**

**BY:** Business Non-Filer - Liquor

**FILED IN BULK**

**DATE:** 03/12/2015



34 South 11th Street, Philadelphia, PA. 19107

Patricia R. McDermott, Deputy Court Administrator

# CE-09-12-73-0852

The within-named defendant(s) is (are) in violation of the code (s) or ordinance(s) of the City of Philadelphia or statute(s) of Commonwealth of Pennsylvania as listed below. Request is made for imposition of penalties or fines as provided by law.

19-509(e)	ANY PERSON WHO FAILS OR REFUSES TO FILE TAX RETURN(S) OR PAY TAX TIMELY, IS SUBJECT TO A FINE OF \$300.00 FOR EACH OFFENSE TOGETHER WITH COSTS AND A SEPARATE OFFENSE SHALL BE DEEMED TO OCCUR ON THE FIRST DAY OF EACH MONTH THAT CONDUCT DESCRIBED HEREIN CONTINUES
19-1500	2007 NET PROFITS TAX RETURN DUE April 15, 2008

**To resolve this matter without appearing in court, contact the attorney shown above immediately.**

**PHILADELPHIA MUNICIPAL COURT****FIRST JUDICIAL DISTRICT OF PENNSYLVANIA**

34 South 11th Street, Philadelphia, PA. 19107

Marsha H. Neifield, President Judge

Patricia R. McDermott, Deputy Court Administrator



# CE-09-12-73-0852

City of Philadelphia 1515 Arch Street Law Department, 15th Floor Philadelphia, PA 19102	VALENTIN ANGIE 4519 HIGBEE ST PHILA, PA 19135
<i>Plaintiff</i>	<i>Defendant(s)</i>

Marco A Muniz

1515 Arch St., 15th Floor One Parkway Bldg  
Philadelphia, PA 19102**Plaintiff/Attorney****Attorney #** 081300**Address &  
Phone****ORDER**

**AND NOW**, to wit this 17th day of June, 2010, upon consideration of the above captioned complaint, it is hereby ordered and decreed that the above captioned case be marked as follows:

Judgment for Plaintiff by Default. Judgment in the amount of \$5,000.00, plus \$86.50 Costs.

**BY THE COURT:**Bradley Moss

(M.M.)

**J.**



Document Page 31 of 55  
**PHILADELPHIA MUNICIPAL COURT**

Office of the Deputy Court Administrator  
 34 South 11th Street, Philadelphia, PA. 19107  
 215-686-2910  
 06/17/2010

Marsha H. Neifield  
 President Judge

Patricia R. McDermott  
 Deputy Court Administrator

City of Philadelphia

Plaintiff

Date of Judgment:

06/17/2010

Claim No:

CE-09-12-73-0852

**vs.**  
 VALENTIN ANGIE  
 4519 HIGBEE ST

Defendant

Hearing Date Was:

06/17/2010

Fine/Cost:

\$5,086.50

Total Amount Due:

\$5,086.50

PHILA, PA 19135

**NOTICE OF JUDGMENT AND FINE**

Pursuant to Rule 122, you are hereby notified that a judgment including a fine has been entered against you. The subject matter of this fine is that you failed to file Business Tax Return(s) with the City of Philadelphia.

To avoid further legal action which may result in additional costs to you, and to have this case closed, within 30 days from the date hereof you must hand deliver to the Law Department Non-Filer Unit, One Parkway, 1515 Arch Street, 15<sup>th</sup> floor, Philadelphia, PA 19102:

1. The completed tax returns which are the subject matter of this lawsuit and
2. A check or money order made payable to the City of Philadelphia in the total amount due set forth above and
3. A copy of this notice.

To assure proper credit to your account and avoid collection procedure, do not mail either the returns or your check or money order. They must be hand delivered.

If you have any questions concerning the above, please contact the City of Philadelphia, Law Department, Non-Filer Unit at 215-683-5268/5269.

Patricia R. McDermott  
 Deputy Court Administrator

\*



**THE PHILADELPHIA MUNICIPAL COURT  
JUDGMENTS & PETITIONS UNIT**

**ROOM 1003, 1339 Chestnut Street, 10th Floor, Philadelphia, PA 19107  
215-686-7989**

Marsha H. Neifield, President Judge  
**PRESIDENT JUDGE**

**CLAIM NO.** CE-09-12-73-0852

City of Philadelphia  
1515 Arch Street Law Department, 15th Floor  
Philadelphia, PA 19102

PLAINTIFF(S)

VALENTIN ANGIE  
4519 HIGBEE ST  
PHILA, PA 19135

DEFENDANT(S)

TERRE-TENANT(S)

**WRIT OF REVIVAL**

**(1) You are notified that the Plaintiff(s) has (have) commenced a proceeding to revive and continue the lien of the judgment in the above entitled cause.**

**(2) The Plaintiff(s) claims (claim) that the amount due and unpaid is \$ 5000.00 with interest from 06/17/2010.**

**(3) You are required within twenty (20) days after service of this writ to file an answer or otherwise plead to this writ. If you fail to do so judgment of revival will be entered.**

**Office of Judicial Records**

**BY:** Business Non-Filer - Liquor

**FILED IN BULK**

**DATE:** 06/24/2015

# **EXHIBIT TWO**

**vaccaro.esq@erielawcenter.com**

---

**From:** vaccaro.esq@erielawcenter.com  
**Sent:** Wednesday, June 26, 2019 5:49 PM  
**To:** joshua.domer@phila.gov; karenablalock@phila.gov; megan.harper@phila.gov  
**Subject:** In Re Angie D. Valentin, Chapter 13, 18-17497, your account #ending in 8481  
**Attachments:** city of philadelphia change form & tax returns 2007-2017.pdf; statement of claim - city of philadelphia.pdf

Dear Joshua:

Hope all is well. I've attached hereto Ms. Valentin's Change Form and the missing tax returns from 2007 to 2017, along with the City's Proof of Claim for your ease of reference.

Can you please amend the Proof of Claim?

Respectfully,  
/s/ Joseph Vaccaro  
JOSEPH VACCARO, Esq.  
ATTORNEY - AT - LAW  
5918 TORRESDALE AVENUE  
PHILADELPHIA, PA 19135

DIRECT DIAL: (215) 527 - 0887  
FACSIMILE: (215) 533 - 5353

Admitted to Practice in Pennsylvania & New Jersey

PURSUANT TO THE FAIR DEBT COLLECTION PRACTICES ACT, THIS LAW FIRM MAY BE DEEMED TO BE A DEBT COLLECTOR AND THIS IS AN ATTEMPT TO COLLECT A DEBT. ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE.

~~~~~  
This message contains confidential information and is intended only for the individual named. If you are not the named addressee you should not disseminate, distribute or copy this e-mail. Please notify the sender immediately by e-mail if you have received this e-mail by mistake and delete this e-mail from your system. E-mail transmission cannot be guaranteed to be secure or error-free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete, or contain viruses. The sender therefore does not accept liability for any errors or omissions in the contents of this message, which arise as a result of e-mail transmission.

# **EXHIBIT THREE**

**Case Docket View : CE-09-12-73-0852**

**Parties**

**Complaint claim**

**City of Philadelphia**

*Plaintiff*

1515 Arch Street  
Law Department,  
15th Floor  
Philadelphia, PA  
19102

Marco A Muniz

**VALENTIN ANGIE**

Disposed

*Defendant #1*

4519 HIGBEE ST  
PHILA, PA 19135

**Additional Information**

**Revenue Case ID**

1701825

**Docket Entries**

| # | Filing Date | Description                                     | Results / Comments                                                                                                                                        | Parties Involved                                             | Action               |
|---|-------------|-------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|----------------------|
| 1 | 12/22/2009  | Code Enforcement Complaint                      | Hearing Scheduled: 02/23/2010 01:00 PM Hearing Room 4C<br>Fee: \$86.50<br>Amount at Issue: \$5,000.00                                                     | <b>Marco Muniz</b><br>City of Philadelphia<br>VALENTIN ANGIE | Filer<br>P<br>D1 PWS |
| 2 | 12/22/2009  | ADA - ADA Notice                                | ADA                                                                                                                                                       | <b>Marco Muniz</b><br>City of Philadelphia<br>VALENTIN ANGIE | Filer<br>P<br>D1     |
| 3 | 12/22/2009  | Instruction Notice - Instructions for Agency 73 | Instructions                                                                                                                                              | <b>Marco Muniz</b><br>City of Philadelphia<br>VALENTIN ANGIE | Filer<br>P<br>D1     |
| 4 | 01/14/2010  | Affidavit of Service                            | Service made for: VALENTIN ANGIE                                                                                                                          | <b>CMS User</b><br>VALENTIN ANGIE                            | Filer<br>D1          |
| 5 | 02/23/2010  | Disposition - Continued By Subpoena             | Continued By Subpoena To 04/08/2010 01:00 PM in Room: 4C. All parties appeared.                                                                           | <b>Marsha H. Neifield</b><br>VALENTIN ANGIE                  | Filer<br>D1          |
| 6 | 04/08/2010  | Disposition - Continued                         | Continued To 06/17/2010 01:15 PM in Room: 4D. Parties Appearing: City of Philadelphia, Marco Muniz.                                                       | <b>Marsha H. Neifield</b><br>VALENTIN ANGIE                  | Filer<br>D1          |
| 7 | 04/08/2010  | Notice - Notice of Continuance                  |                                                                                                                                                           | <b>Marsha H. Neifield</b><br>VALENTIN ANGIE                  | Filer<br>D1          |
| 8 | 06/17/2010  | Disposition - Judgment for Plaintiff by Default | Judgment for Plaintiff by Default. Judgment in the amount of \$5,000.00, plus \$86.50 Costs. Entered 06/17/2010 02:20 PM. Parties Appearing: Marco Muniz. | <b>Bradley Moss</b><br>VALENTIN ANGIE                        | Filer<br>D1          |



| #  | Filing Date | Description                              | Results / Comments | Parties Involved                                                                                                         | Action |
|----|-------------|------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------|--------|
| 9  | 06/17/2010  | Notice - Notice of Judgment              |                    | <b>Bradley Moss</b> Filer<br>VALENTIN ANGIE D1                                                                           |        |
| 10 | 06/24/2015  | Writ - Bulk Writ of Revival              |                    | <b>City of Philadelphia Law Department, Tax Administration Unit</b> Filer<br>City of Philadelphia P<br>VALENTIN ANGIE D1 |        |
| 11 | 06/24/2015  | Praecipe Writ - Praecipe Writ of Revival | Praecipe Writ      | <b>City of Philadelphia Law Department, Tax Administration Unit</b> Filer<br>City of Philadelphia P<br>VALENTIN ANGIE D1 |        |

34 South 11th Street, Philadelphia, PA. 19107

Patricia R. McDermott, Deputy Court Administrator

# CE-09-12-73-0852

The within-named defendant(s) is (are) in violation of the code (s) or ordinance(s) of the City of Philadelphia or statute(s) of Commonwealth of Pennsylvania as listed below. Request is made for imposition of penalties or fines as provided by law.

|           |                                                                                                                                                                                                                                                                                |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 19-509(e) | ANY PERSON WHO FAILS OR REFUSES TO FILE TAX RETURN(S) OR PAY TAX<br>TIMELY, IS SUBJECT TO A FINE OF \$300.00 FOR EACH OFFENSE TOGETHER WITH<br>COSTS AND A SEPARATE OFFENSE SHALL BE DEEMED TO OCCUR ON THE FIRST DAY<br>OF EACH MONTH THAT CONDUCT DESCRIBED HEREIN CONTINUES |
| 19-1500   | 2007 NET PROFITS TAX RETURN DUE April 15, 2008                                                                                                                                                                                                                                 |

**To resolve this matter without appearing in court, contact the attorney shown above immediately.**



Document Page 39 of 55  
**PHILADELPHIA MUNICIPAL COURT**  
**FIRST JUDICIAL DISTRICT OF PENNSYLVANIA**

A5

34 South 11th Street, Philadelphia, PA. 19107

Marsha H. Neifield, President Judge Patricia R. McDermott, Deputy Court Administrator

# CE-09-12-73-0852

|                                                                                                                               |                             |                                        |
|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------------|
| <b>Petitioner/Plaintiff:</b><br>City of Philadelphia<br>1515 Arch Street Law Department, 15th Floor<br>Philadelphia, PA 19102 |                             | <b>Hearing Date:</b><br><br>02/23/2010 |
| <b>Respondent/Defendant:</b><br>VALENTIN ANGIE<br>4519 HIGBEE ST<br>PHILA, PA 19135                                           | <b>Defendant #:</b> 1226613 | <b>Courtroom/Time:</b><br>4C 01:00 PM  |

Notice of Intent to Defend: No

**AFFIDAVIT OF SERVICE**1) I served Refused name on 1/11/10, at 6:30 P.M.2) Location of Service Address 4519 Higbee St
☒ at home
 ☐ place of business
 ☐ other

3) (fill in one box)

- ☐ Defendant personally served.  
☐ Adult family member with whom said Defendant(s) reside(s).  
☐ Adult in charge of Defendant(s) residence.  
☒ Adult in charge of Defendant(s) residence who refuses to give name or relationship.  
☐ Manager/Clerk of Place of Lodging In Which Defendant(s) Reside(s).  
 Agent or person in charge of Defendant(s) office or usual place of business.

☐ Other \_\_\_\_\_
Name \_\_\_\_\_ Title/Relationship Refused nameAge 50 Height 5'5" Weight 160# Race W Sex F**AFFIDAVIT OF NO SERVICE**1) \_\_\_\_/\_\_\_\_/\_\_\_\_, at \_\_\_\_\_, \_\_\_\_M. ☐ Moved ☐ Unknown ☐ No Answer ☐ Vacant ☐ Other2) \_\_\_\_/\_\_\_\_/\_\_\_\_, at \_\_\_\_\_, \_\_\_\_M. ☐ Moved ☐ Unknown ☐ No Answer ☐ Vacant ☐ Other3) \_\_\_\_/\_\_\_\_/\_\_\_\_, at \_\_\_\_\_, \_\_\_\_M. ☐ Moved ☐ Unknown ☐ No Answer ☐ Vacant ☐ Other

If Other \_\_\_\_\_

(Explanation)

I VERIFY that: 1) I am a competent adult over the age of eighteen, 2) I am not a party to this action, not an employee of a party in the action or of an attorney to the action, and 3) that all of the statements made herein are true and correct and I acknowledge that I am subject to the penalties of 18 PA C.S. §4904 relating to Unsworn Falsification to Authorities.

Harlene Daubert Print or Type:  
 Signature of Server

Name of Server: Harlene Daubert  
 Address: 201 Spring Garden St.  
Philadelphia, PA 19123  
 Phone Number: (215) 925-6400



10003-1018149-10-TG

56-10/05/01

**PHILADELPHIA MUNICIPAL COURT****FIRST JUDICIAL DISTRICT OF PENNSYLVANIA**

34 South 11th Street, Philadelphia, PA. 19107

Marsha H. Neifield, President Judge

Patricia R. McDermott, Deputy Court Administrator



# CE-09-12-73-0852

|                                                                                               |                                                     |
|-----------------------------------------------------------------------------------------------|-----------------------------------------------------|
| City of Philadelphia<br>1515 Arch Street Law Department, 15th Floor<br>Philadelphia, PA 19102 | VALENTIN ANGIE<br>4519 HIGBEE ST<br>PHILA, PA 19135 |
| <i>Plaintiff</i>                                                                              | <i>Defendant(s)</i>                                 |

Marco A Muniz

1515 Arch St., 15th Floor One Parkway Bldg  
Philadelphia, PA 19102  
215.683.5173**Plaintiff/Attorney****Address &  
Phone****Attorney #** 081300**ORDER**

**AND NOW**, to wit this 23rd day of February, 2010, upon consideration of the above captioned complaint, it is hereby ordered and decreed that the above captioned case be marked as follows:  
(SUBPOENA ISSUED)

Continued By Subpoena To 04/08/2010 01:00 PM in Room: 4C.

**BY THE COURT:**
K.O.**J.**

PHILADELPHIA MUNICIPAL COURT



FIRST JUDICIAL DISTRICT OF PENNSYLVANIA

34 South 11th Street, Philadelphia, PA. 19107

Marsha H. Neifield, President Judge Patricia R. McDermott, Deputy Court Administrator

NOTICE OF APPEARANCE

CE-09-12-73-0852

City of Philadelphia  
1515 Arch Street Law Department, 15th Floor  
Philadelphia, PA 19102

|                                |                                                |                   |
|--------------------------------|------------------------------------------------|-------------------|
| AT<br>EL                       | 34 South 11th Street<br>Philadelphia, PA 19107 |                   |
| DATE/FECHA:<br>April 8th, 2010 | TIME/HORA:<br>01:00 PM                         | ROOM/SITIO:<br>4C |

Plaintiff

vs.

VALENTIN ANGIE  
4519 HIGBEE ST  
PHILA, PA 19135

Defendant

**YOU ARE COMMANDED BY ORDER OF THE COURT TO APPEAR IN THIS CASE AT THE PRECISE TIME AND PLACE INDICATED ABOVE. FAILURE TO DO SO MAY RESULT IN A DISMISSAL/OR DEFAULT JUDGMENT OF YOUR CASE.**

Usted esta obligado por la corte, a comparacer en esta caso en la hora precisa y sitio indicado arriba. Failo en hacerlo puede resultar en un fallo o decision judicial.

Plaintiff/Attorney

Court Officer/Court Clerk

Defendant's Signature (firma del Acusado)

**BRING THIS NOTICE WITH YOU  
TRAIGA ESTA NOTA CON USTED**



THE MUNICIPAL COURT COMPLIES WITH THE AMERICANS WITH DISABILITIES ACT, WHICH REQUIRES THAT ALL COURT SERVICES AND FACILITIES BE ACCESSIBLE TO PERSONS WITH DISABILITIES ON AN EQUAL BASIS TO THOSE WITHOUT DISABILITIES. IF YOU HAVE A DISABILITY AND REQUIRE REASONABLE ACCOMMODATIONS TO FILE A CLAIM, PARTICIPATE IN MUNICIPAL COURT PROCEEDING, OR USE ANY SERVICE PROVIDED BY THE COURT, PLEASE CALL 215-686-7986. REQUESTS FOR REASONABLE ACCOMMODATIONS MUST BE MADE AT LEAST THREE BUSINESS DAYS BEFORE ANY HEARING, OR WITHIN THREE BUSINESS DAYS AFTER SERVICE (DELIVERY) OF THE NOTICE OF HEARING, WHICHEVER IS LATER.



LA CORTE MUNICIPAL CUMPLE CON EL DECRETO DE AMERICANO INCAPACITADOS (AMERICAN WITH DISABILITIES ACT). ESTE DECRETO REQUIERE QUE TODOS LOS SERVICIOS Y FACILIDADES DE CORTE SEAN ACCESSIBLE A PERSONAS INCAPACITADAS, AL IGUAL QUE PERSONAS NO INCAPACITADAS. SE USTED ESTE INCAPACITADO Y NECIESITA ACOMODACIONES RAZONABLES, PARA PODER RADICAR UNA DEMANDA, PARTICIPAR EN ALGUN PROCEDIMIENTO O UTILIZAR SERVICIOS EN LA CORTE MUNICIPAL POR FAVOR LLAME AL TELEFONO 215-686-7986. PARA SOLICITAR ACOMODACIONES RAZONABLES, DEBE LAMAR POR LOS MENOS TRES DIAS DE TRABAJO ANTES DE SU AUDIENCIA O DENTRO DE TRES DIAS DESPUES DE RECIBIR SU CITA, SEGUN O QUE OCURRA PRIMERO.

# **EXHIBIT FOUR**

**Case Docket View : CE-09-12-73-1307**

**Parties**

**Complaint claim**

**City of Philadelphia**

*Plaintiff*

1515 Arch Street  
Law Department,  
15th Floor  
Philadelphia, PA  
19102

**Marco A Muniz**

**VALENTIN ANGIE**

Disposed

*Defendant #1*

4519 HIGBEE ST  
PHILA, PA 19135

**Additional Information**

**Revenue Case ID**

1755304

**Docket Entries**

| # | Filing Date | Description                                     | Results / Comments                                                                                                        | Parties Involved                                             | Action               |
|---|-------------|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|----------------------|
| 1 | 12/22/2009  | Code Enforcement Complaint                      | Hearing Scheduled: 03/03/2010 01:00 PM Hearing Room 4C<br>Fee: \$86.50<br>Amount at Issue: \$5,000.00                     | <b>Marco Muniz</b><br>City of Philadelphia<br>VALENTIN ANGIE | Filer<br>P<br>D1 PWS |
| 2 | 12/22/2009  | ADA - ADA Notice                                | ADA                                                                                                                       | <b>Marco Muniz</b><br>City of Philadelphia<br>VALENTIN ANGIE | Filer<br>P<br>D1     |
| 3 | 12/22/2009  | Instruction Notice - Instructions for Agency 73 | Instructions                                                                                                              | <b>Marco Muniz</b><br>City of Philadelphia<br>VALENTIN ANGIE | Filer<br>P<br>D1     |
| 4 | 01/14/2010  | Affidavit of Service                            | Service made for: VALENTIN ANGIE                                                                                          | <b>CMS User</b><br>VALENTIN ANGIE                            | Filer<br>D1          |
| 5 | 03/03/2010  | Disposition - Judgment for Plaintiff by Default | Judgment for Plaintiff by Default. Judgment in the amount of \$5,000.00, plus \$86.50 Costs. Entered 03/03/2010 01:21 PM. | <b>Marsha H. Neifield</b><br>VALENTIN ANGIE                  | Filer<br>D1          |
| 6 | 03/03/2010  | Notice - Notice of Judgment                     |                                                                                                                           | <b>Marsha H. Neifield</b><br>VALENTIN ANGIE                  | Filer<br>D1          |

| # | Filing Date | Description                              | Results / Comments | Parties Involved                                                                                                 | Action |
|---|-------------|------------------------------------------|--------------------|------------------------------------------------------------------------------------------------------------------|--------|
| 7 | 03/12/2015  | Writ - Bulk Writ of Revival              |                    | <b>City of Philadelphia Law Department, Tax Administration Unit</b><br>City of Philadelphia<br>VALENTIN ANGIE D1 | Filer  |
| 8 | 03/12/2015  | Praecipe Writ - Praecipe Writ of Revival | Praecipe Writ      | <b>City of Philadelphia Law Department, Tax Administration Unit</b><br>City of Philadelphia<br>VALENTIN ANGIE D1 | Filer  |



34 South 11th Street, Philadelphia, PA. 19107

## CODE ENFORCEMENT COMPLAINT

|                                                                                               |                                                     |
|-----------------------------------------------------------------------------------------------|-----------------------------------------------------|
| City of Philadelphia<br>1515 Arch Street Law Department, 15th Floor<br>Philadelphia, PA 19102 | VALENTIN ANGIE<br>4519 HIGBEE ST<br>PHILA, PA 19135 |
| <i><b>Plaintiff</b></i>                                                                       | <i><b>Defendant(s)</b></i>                          |
| ACCT ID:               7313323 REVENUE CASE ID:     1755304                                   |                                                     |

| DESCRIPTION OR NATURE OF VIOLATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. The respondent was observed to be in possession of a firearm, which is prohibited by the school's policy on weapons.</p> <p>2. The respondent was observed to be in possession of a controlled substance, which is prohibited by the school's policy on drugs.</p> <p>3. The respondent was observed to be in possession of a dangerous weapon, which is prohibited by the school's policy on weapons.</p> <p>4. The respondent was observed to be in possession of a prohibited item, which is prohibited by the school's policy on prohibited items.</p> <p>5. The respondent was observed to be in possession of a prohibited item, which is prohibited by the school's policy on prohibited items.</p> |

**To resolve this matter without appearing in court, contact the attorney shown above immediately.**

PHILADELPHIA MUNICIPAL COURT  
FIRST JUDICIAL DISTRICT OF PENNSYLVANIA

A5

34 South 11th Street, Philadelphia, PA. 19107

Marsha H. Neifield, President Judge Patricia R. McDermott, Deputy Court Administrator

# CE-09-12-73-1307

|                                                                                                                               |  |                                       |
|-------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------|
| <b>Petitioner/Plaintiff:</b><br>City of Philadelphia<br>1515 Arch Street Law Department, 15th Floor<br>Philadelphia, PA 19102 |  | <b>Hearing Date:</b><br>03/03/2010    |
| <b>Respondent/Defendant:</b><br>VALENTIN ANGIE<br>4519 HIGBEE ST<br>PHILA, PA 19135                                           |  | <b>Courtroom/Time:</b><br>4C 01:00 PM |

Notice of Intent to Defend: No

## AFFIDAVIT OF SERVICE

1) I served Refused name on 1/11/10, at 6:30 P.M.2) Location of Service Address 4519 Higbee St  
☒ at home ☐ place of business ☐ other

3) (fill in one box)

- ☐ Defendant personally served.  
☐ Adult family member with whom said Defendant(s) reside(s).  
☐ Adult in charge of Defendant(s) residence.  
☒ Adult in charge of Defendant(s) residence who refuses to give name or relationship.  
☐ Manager/Clerk of Place of Lodging In Which Defendant(s) Reside(s).  
☐ Agent or person in charge of Defendant(s) office or usual place of business.

☐ Other \_\_\_\_\_Name \_\_\_\_\_ Title/Relationship Refused nameAge 50 Height 5'5" Weight 160# Race W Sex F

## AFFIDAVIT OF NO SERVICE

- 1)   /  /  , at   ,   .M. ☐ Moved ☐ Unknown ☐ No Answer ☐ Vacant ☐ Other  
 2)   /  /  , at   ,   .M. ☐ Moved ☐ Unknown ☐ No Answer ☐ Vacant ☐ Other  
 3)   /  /  , at   ,   .M. ☐ Moved ☐ Unknown ☐ No Answer ☐ Vacant ☐ Other

If Other \_\_\_\_\_

(Explanation)

I VERIFY that: 1) I am a competent adult over the age of eighteen, 2) I am not a party to this action, not an employee of a party in the action or of an attorney to the action, and 3) that all of the statements made herein are true and correct and I acknowledge that I am subject to the penalties of 18 PA C.S. §4904 relating to Unsworn Falsification to Authorities.

Harlene Daubert  
 Signature of Server Print or Type:

 Name of Server: Harlene Daubert  
 Address: 201 Spring Garden St.  
Philadelphia, PA 19123  
 Phone Number: (215) 923-6700


10003-1018750-10-AR

56-10/05/01

# **EXHIBIT FIVE**

**Case Docket View : CE-14-03-75-0039**

**Parties**

**Complaint claim**

**City of Philadelphia**

*Plaintiff*

1515 Arch Street  
Law Department,  
15th Floor  
Philadelphia, PA  
19102

**Marco A Muniz**

**ANGIE VALENTIN**

Disposed

*Defendant #1*

4519 HIGBEE ST  
PHILA, PA 19135

**Additional Information**

**Revenue Case ID**

20140227083509

**Docket Entries**

| # | Filing Date | Description                                           | Results / Comments                                                                                       | Parties Involved                                             | Action               |
|---|-------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|----------------------|
| 1 | 03/25/2014  | Code Enforcement Complaint                            | Hearing Scheduled: 05/12/2014<br>02:00 PM Hearing Room 1<br>Fee: \$100.00<br>Amount at Issue: \$7,349.82 | <b>Marco Muniz</b><br>City of Philadelphia<br>ANGIE VALENTIN | Filer<br>P<br>D1 PWS |
| 2 | 03/25/2014  | ADA - ADA Notice                                      | ADA                                                                                                      | <b>Marco Muniz</b><br>City of Philadelphia<br>ANGIE VALENTIN | Filer<br>P<br>D1     |
| 3 | 03/25/2014  | Instruction Notice - Instructions for Agency 75       | Instructions                                                                                             | <b>Marco Muniz</b><br>City of Philadelphia<br>ANGIE VALENTIN | Filer<br>P<br>D1     |
| 4 | 04/10/2014  | Affidavit of Service                                  | Service not made for: ANGIE VALENTIN                                                                     | <b>CMS User</b><br>ANGIE VALENTIN                            | Filer<br>D1          |
| 5 | 05/12/2014  | Disposition - No Service, Dismissed without Prejudice | No Service, Dismissed without Prejudice.                                                                 | <b>Marsha H. Neifield</b><br>ANGIE VALENTIN                  | Filer<br>D1          |



**PHILADELPHIA MUNICIPAL COURT**  
**FIRST JUDICIAL DISTRICT OF PENNSYLVANIA**

1339 Chestnut Street, 10th Floor, Philadelphia, PA 19107

Marsha H. Neifield, President Judge

Patricia R. McDermott, Deputy Court Administrator

**CODE ENFORCEMENT COMPLAINT**

# CE-14-03-75-0039

City of Philadelphia  
 1515 Arch Street Law Department, 15th  
 Floor  
 Philadelphia, PA 19102

*Plaintiff*

ANGIE VALENTIN  
 4519 HIGBEE ST  
 PHILA, PA 19135

*Defendants(s)*

XXXXX8481

The within-named defendant(s) is (are) in violation of the code(s) or ordinance(s) of the City of Philadelphia or statute(s) of Commonwealth of Pennsylvania as listed below. Request is made for imposition of penalties or fines as provided by law.

**DESCRIPTION OR NATURE OF VIOLATION**

TO THE DEFENDANT: The City of Philadelphia demands judgment against you for \$7349.82 including unpaid business taxes, interest, and penalties to the date set forth, pursuant to Title 19 of The Philadelphia Code, plus all court costs and interest and penalties that continue to accrue according to law, upon the following claims:

| TYPE | PERIOD     | PRINCIPAL | INTEREST | PENALTY |
|------|------------|-----------|----------|---------|
| ERN  | 12/31/2008 | 27.00     | 15.73    | 24.30   |
| NPT  | 12/31/2002 | 94.00     | 122.43   | 169.21  |
| NPT  | 12/31/2003 | 85.00     | 100.51   | 140.25  |
| NPT  | 12/31/2005 | 56.00     | 52.78    | 75.60   |
| NPT  | 12/31/2006 | 64.00     | 52.64    | 76.80   |
| BIR  | 12/31/2001 |           |          |         |
| BIR  | 04/15/2003 |           |          |         |

(continued...)

**Summons to the Defendant**

**You are hereby ordered to appear at a Hearing scheduled as follows:**

**Citation al Demandado**

**Por la presenta, Usted esta dirijido a presentarse A la siguiente:**

1339 Chestnut Street 6th Floor  
 Philadelphia, PA 19107  
 Hearing Room: 1

May 12th, 2014

02:00 PM

**WHEREFORE, the City of Philadelphia requests this Court enter a fine jointly and severally against each defendant in the**

**Amount Due** \$ 7349.82

**Court Costs** \$ 100.00

**TOTAL CLAIMED** \$ 7449.82

Date Filed: 03/25/2014

I am an attorney for the plaintiff(s), the plaintiff's authorized representative or have a power of attorney for the plaintiff(s) in this code enforcement action. I hereby verify that I am authorized to make this verification; that I have sufficient knowledge, information and belief to take this verification or have gained sufficient knowledge, information and belief from communications with the plaintiff or the persons listed below and that the facts set forth are true and correct to the best of my knowledge, information and belief. I understand that this verification is made subject to the penalties set forth in 18 Pa. C.S. § 4904, which concerns the making of unsworn falsifications to authorities. If I am an authorized representative or have a power of attorney, I have attached a completed Philadelphia Municipal Court authorized representative form or a completed power of attorney form.

**Marco A Muniz**

Municipal Services Building 1401 John F. Kennedy  
 Blvd., 5th Floor  
 Philadelphia, PA 19102

Address &  
 Phone

Signature Plaintiff/Attorney  
 Attorney # 081300

DEPUTY CITY SOLICITOR – CYNTHIA E WHITE

**NOTICE TO THE DEFENDANT, YOU HAVE BEEN  
 SUED IN COURT. PLEASE SEE ATTACHED NOTICES.**

**AVISO AL DEMANDADO HAN DEMANDADO EN CORTE.  
 VEA POR FAVOR LOS AVISOS ASOCIADOS.**

**To resolve this matter without appearing in court, contact the attorney shown above immediately.**

**All corporations (Plaintiff and Defendant) must be represented by an attorney.**

1339 Chestnut Street, 10th Floor, Philadelphia, PA 19107

Patricia R. McDermott, Deputy Court Administrator

# CE-14-03-75-0039

The within-named defendant(s) is (are) in violation of the code (s) or ordinance(s) of the City of Philadelphia or statute(s) of Commonwealth of Pennsylvania as listed below. Request is made for imposition of penalties or fines as provided by law.

### DESCRIPTION OF NATURE OF VIOLATION

|     |            |         |        |         |
|-----|------------|---------|--------|---------|
| BIR | 12/31/2003 |         |        |         |
| BIR | 04/15/2004 |         |        |         |
| BIR | 12/31/2004 | 62.83   | 66.76  | 94.25   |
| BIR | 12/31/2005 | 852.00  | 802.99 | 1150.20 |
| BIR | 12/31/2006 | 1047.00 | 861.14 | 1256.40 |



PHILADELPHIA MUNICIPAL COURT  
FIRST JUDICIAL DISTRICT OF PENNSYLVANIA

1339 Chestnut Street, 10th Floor, Philadelphia, PA 19107

Marsha H. Neifield, President Judge Patricia R. McDermott, Deputy Court Administrator

A5

# CE-14-03-75-0039

|                                                                                                                        |                      |                                 |
|------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------|
| Petitioner/Plaintiff:<br>City of Philadelphia<br>1515 Arch Street Law Department, 15th Floor<br>Philadelphia, PA 19102 |                      | Hearing Date:<br><br>05/12/2014 |
| Respondent/Defendant:<br>ANGIE VALENTIN<br>4519 HIGBEE ST<br>PHILA, PA 19135                                           | Defendant #: 1797650 | Courtroom/Time:<br>1 02:00 PM   |

Notice of Intent to Defend: NO

AFFIDAVIT OF SERVICE

1) I served \_\_\_\_\_ on \_\_\_\_/\_\_\_\_/\_\_\_\_, at \_\_\_\_\_, \_\_\_\_M.

2) Location of Service Address \_\_\_\_\_

☐ at home ☐ place of business ☐ other

3) (fill in one box)

- ☐ Defendant personally served.  
☐ Adult family member with whom said Defendant(s) reside(s).  
☐ Adult in charge of Defendant(s) residence.  
☐ Adult in charge of Defendant(s) residence who refuses to give name or relationship.  
☐ Manager/Clerk of Place of Lodging In Which Defendant(s) Reside(s).  
Agent or person in charge of Defendant(s) office or usual place of business.

☐ Other \_\_\_\_\_

Name \_\_\_\_\_ Title/Relationship \_\_\_\_\_

Age \_\_\_\_\_ Height \_\_\_\_\_ Weight \_\_\_\_\_ Race \_\_\_\_\_ Sex \_\_\_\_\_

AFFIDAVIT OF NO SERVICE

- 1) 4/4/14, at 12:45 P.M. ☐ Moved ☐ Unknown ☒ No Answer ☐ Vacant ☒ Other  
2) 4/5/14, at 6:50 P.M. ☐ Moved ☐ Unknown ☒ No Answer ☐ Vacant ☒ Other  
3) 4/6/14, at 10:55 A.M. ☐ Moved ☐ Unknown ☒ No Answer ☐ Vacant ☒ Other

If Other 3a Hengst  
(Explanation)

I VERIFY that: 1) I am a competent adult over the age of eighteen, 2) I am not a party to this action, not an employee of a party in the action or of an attorney to the action, and 3) that all of the statements made herein are true and correct and I acknowledge that I am subject to the penalties of 18 PA C.S. §4904 relating to Unsworn Falsification to Authorities.

Harlene Daubert  
Signature of Server Print or Type:

Name of Server: Harlene Daubert  
Address: 201 Spring Garden St.  
Philadelphia, PA 19123  
Phone Number: (215) 925-6400



10003-1814159-10-QC

56-10/05/01

**PHILADELPHIA MUNICIPAL COURT****FIRST JUDICIAL DISTRICT OF PENNSYLVANIA**

1339 Chestnut Street, 10th Floor, Philadelphia, PA 19107



Marsha H. Neifield, President Judge

Patricia R. McDermott, Deputy Court Administrator

# CE-14-03-75-0039

|                                                                                               |                                                     |
|-----------------------------------------------------------------------------------------------|-----------------------------------------------------|
| City of Philadelphia<br>1515 Arch Street Law Department, 15th Floor<br>Philadelphia, PA 19102 | ANGIE VALENTIN<br>4519 HIGBEE ST<br>PHILA, PA 19135 |
| <i>Plaintiff</i>                                                                              | <i>Defendant(s)</i>                                 |

Marco A Muniz

**Plaintiff/Attorney****Attorney #** 081300**Address &  
Phone**Municipal Services Building 1401 John F. Kennedy  
Blvd., 5th Floor  
Philadelphia, PA 19102**ORDER**

**AND NOW**, to wit this 12th day of May, 2014, upon consideration of the above captioned complaint, it is hereby ordered and decreed that the above captioned case be marked as follows:

No Service, Dismissed without Prejudice.

**BY THE COURT:**
  
M.B.
**J.**



# **EXHIBIT SIX**

(1) Subject to the limitations on assessment in Section [19-510A](#), any suit to recover any tax authorized or imposed by this Title, other than real estate taxes, and personal property taxes not imposed under § [19-1102](#), shall be begun within 6 years after such tax is due or within 6 years after a return or a report has been filed, whichever date is later, but this limitation shall not apply in the following cases: [100](#)

(a) where the taxpayer has failed to file the return or report required under the provisions of this Title;

(b) where an examination of a return or report filed by the taxpayer and of other evidence relating to such return or report in the possession of the Revenue Commissioner reveals a fraudulent evasion of taxes or a substantial understatement of gross income, net profits, gross receipts, or any other receipt of income, moneys or funds in any such return or report, except with respect to any understatement the position for which was adequately disclosed, as provided by subsection (2)(b) of Section [19-510A](#); [101](#)

(c) where the taxpayer has collected or withheld tax funds or moneys of any nature or description under this Title as agent of or trustee for the City or the School District of Philadelphia, and has failed, neglected or refused to pay the amount so collected or so withheld to the City or the School District of Philadelphia.

(2) All defenses to the collection of any tax authorized or imposed by this Title shall be raised by appropriate petition pursuant to [Chapter 19-1700](#). [102](#)

(3) Where a taxpayer has filed any petition pursuant to [Chapter 19-1700](#), the period of limitation set forth in § [19-510](#)(1) [103](#) shall be tolled until final determination of such petition has been made.

(1) The amount of any tax authorized or imposed by this Title, other than real estate taxes, and personal property taxes not imposed under § [19-1102](#), shall be assessed within three (3) years after a return or a report was due or has been filed, whichever date is later, but this limitation shall not apply in the following cases: [105](#)

(a) where the taxpayer has failed to file the return or report required under the provisions of this Title;

(b) where an examination of a return or report filed by the taxpayer and of other evidence relating to such return or report in the possession of the Revenue Commissioner reveals a fraudulent evasion of taxes;

(c) a substantial understatement of gross income, net profits, gross receipts, or any other receipt of income, moneys or funds in any such return or report, in which case the assessment must be made within six (6) years, unless the adequate disclosure requirements of subsection (2)(b) are satisfied, in which case the assessment must be made within three (3) years;

(d) where the taxpayer has collected or withheld tax funds or moneys of any nature or description under this Title as agent of or trustee for the City or the School District of Philadelphia, and has failed, neglected or refused to pay the amount so collected or so withheld to the City or the School District of Philadelphia;

(e) where the taxpayer and the Revenue Commissioner, prior to the expiration of time prescribed for the assessment of any tax, agree in writing to extend the limitation period for assessment for the period of time agreed upon by the taxpayer and the Revenue Commissioner. The extension shall become effective when the agreement has been executed by both parties. The period of extension agreed upon may be extended by subsequent agreements in writing executed by both parties prior to the expiration of the previously agreed upon extension period.

(2) *Substantial Understatement.* For purposes of this Section, a substantial understatement exists where the understatement in tax for the year exceeds 20% of the tax required to be shown on the return; provided however, that the prescribed limitations period shall apply if the taxpayer made adequate disclosure of its position with respect to the source of the underpayment.

(a) *Exception for Adequate Disclosure.* The period allotted for assessment of tax on returns that reflect a substantial understatement shall be 3 years if:

i. the understatement is attributable to a position contrary to an ordinance or a ruling or regulation published by the Revenue Commissioner and the position is disclosed in accordance with the rules of this Section; and

ii. where the understatement is attributable to a position contrary to a regulation, the position represents a good faith challenge to the validity of the regulation.

(b) Disclosure is adequate for purposes of this Section if the ordinance, regulation, or ruling in question is adequately identified and described on the applicable tax form to which tax the position is being undertaken. The Department may promulgate regulations setting forth requirements for adequate disclosure, consistent with this ordinance.

(c) This disclosure exception does not apply, however, in the case of a position that does not have a reasonable basis or where the taxpayer fails to keep adequate books and records or to substantiate items properly.